



COUNTY OF SAN DIEGO
Great Government Through the General Management System – Quality, Timeliness, Value
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

PRINCIPAL ACCOUNTANT

Class No. 002517

■ CLASSIFICATION PURPOSE

To plan, direct, and administer the general accounting and financial reporting programs of a large department or the development, coordination, control and reporting for a County-wide accounting system; to provide authoritative review and direction to the department and staff on accounting and budgetary matters; and to perform related work as required.

■ DISTINGUISHING CHARACTERISTICS

The Principal Accountant is a management-level position and the highest class in the professional accountant series. Under general direction, Principal Accountants exercise considerable discretion and judgment for a centralized financial/fiscal/accounting division for large departments such as the Auditor & Controller, Probation, Sheriff, Health & Human Services Agency, and Public Works. Principal Accountants act as the department's accounting chief and provide a full array of accounting services. Principal Accountant differs from Senior Accountant in that the former is a second-level supervisor, with final signature authority for all intergovernmental claims and responsibility for the management of a department's fiscal activity, including the collection of revenues, contracts, grants, fees and various other revenue sources. In addition, Principal Accountants provide coordination of all departmental fiscal matters to ensure that Auditor & Controller's approved procedures and standardized accounting procedures are followed.

■ FUNCTIONS

The examples of functions listed in the class specification are representative but not necessarily exhaustive or descriptive of any one position in the class. Management is not precluded from assigning other related functions not listed herein if such duties are a logical assignment for the position.

GENERAL ACCOUNTING OPTION

Essential Functions:

1. Supervises, coordinates, and participates in the preparation of major financial accounting and reporting, including capital, grants, internal service and enterprise funds, annual financial reports, general ledgers (ARMS), etc.
2. Plans, organizes, directs, and evaluates all general non-budgetary, accounting activities.
3. Assists in the preparation of financial reports used by rating agencies to determine the credit worthiness of the County.
4. Acts as the liaison with the Auditor and Controllers' central accounting and financial planning offices.
5. Reviews the operation of the department's automated accounting systems and recommends adjustments/enhancements to ensure accuracy and consistency in accounting methods and reports.
6. Assists with the preparation and revision of a variety of financial reports and other complex financial/expenditure reports/statements.
7. Determines allowances for inability to collect at year-end in accordance with accounting principles.
8. Coordinates year-end closing procedures and reconciling entries for departments.
9. Supervises and prepares journal entries, debit memos, expenditure documents, short-term loans, deposits, tax and interest accruals affecting all County departments, courts, schools, and special districts.
10. Oversees the fiscal review and analysis of expenditures of revenues of contract providers.
11. Identifies allowable costs to ensure compliance with state/federal guidelines.
12. Oversees the analysis of proposed service costs, and the development of cost rates to ensure maximum cost recovery for chargeable activities.

13. Develops and provides training classes to departmental accountants and analysts on a wide range of fiscal topics.
14. Reviews and responds to draft and final audit reports.
15. Provides technical guidance to professional accountants, administrators, and support staff.
16. Receives requests, sets-up and schedules special processes required for County departments, other governmental agencies and non-County agencies with information technology staff.
17. Develops and updates business rules for the Enterprise Resource Planning (ERP) system.
18. Provides responsive, high quality service to county employees, representatives of outside agencies and members of the public by providing accurate, complete and up-to-date information, in a courteous, efficient and timely manner.
19. Advises executive management of any audit disallowances or financial penalty implications.

PROPERTY TAX SERVICES OPTION

Essential Functions:

1. Coordinates tax matters between the State, Assessor, Tax Collector, Auditor, information technology, cities, school districts, and other special districts.
2. Directs the preparation and maintenance of the tax roll and tax bills.
3. Supervises the tabulation and reporting of assessed valuation.
4. Calculates tax rates and prepares delinquency resolutions.
5. Prepares and maintains the Fund Characteristic and Tax Rate Area Fund files.
6. Supervises the day-to-day operations of the property tax accounting system including the allocation and distribution of property taxes to over 350 taxing agencies.
7. Supervises the apportionment and distribution of incremental revenues to redevelopment agencies and infrastructure financing districts.
8. Directs and controls the alternative method of tax distribution such as the County Teeter Plan.
9. Analyzes, interprets and implements property tax legislations.
10. Supervises the preparation of subvention claims and statements of tax accountability for submittal to state and taxing agencies.
11. Compiles cost information and coordinates computation of property tax administrative costs.
12. Oversees the enrollment of fixed charge special assessments for collection on the tax roll.
13. Coordinates year-end closing procedures and activities with Tax Collector and General Accounting.
14. Participates in the review and update of the California Tax Manager's Property Tax Manual.
15. Processes jurisdictional changes and revenue exchanges.

BUDGET/FINANCIAL PLANNING OPTION

Essential Functions:

1. Reviews discharge of accounts receivable requests from County departments to determine whether the Auditor & Controller will approve/disapprove.
2. Assists executive management with planning and resource utilization strategies.
3. Supervises the apportionments of interest earnings and property taxes to County departments, other county agencies, cities, school districts and special districts on a regular basis.
4. Obtains oral and/or written legal opinions from County Counsel to ensure proper language and accountability in accounting systems and procedures.
5. Reviews and approves departmental Board letters, fiscal impact statements, contracts, and appropriation adjustments.

6. Researches, develops and writes new, or updated, sections of the County's Administrative Manual pertaining to accounting procedures, requirements and policies designed to comply with Governmental Accounting Standards Board (GASB), Government Finance Officers Association (GFOA), State Controller or Board of Supervisors policies.
7. Supervises, and provides technical accounting advice in the preparation of fund forecasts and budgets, long term debt amortization schedules for County debt, and forecasts and budgets for the County's cash borrowing program.
8. Analyzes complex general journal entries from senior accountants and fiscal control officers of other departments, and approves/disapproves their entry into the County's automated accounting system.
9. Interprets and analyzes the impact of existing financial policies and procedures to the County and recommends changes or additions when necessary.
10. Assesses and evaluates acceptable risks to the County regarding financial transactions.
11. Supervises and is technically accountable for County reserves, fund balance designations, accounts receivable, and fixed assets inventories.
12. Reviews and oversees the maintenance of operating budgetary controls of costs centers.
13. Prepares entries and actual financial statements and reports for legal, special, and annual Comprehensive Annual Financial Report (CAFR) reporting requirements, according to generally accepted accounting principles and other legal and professional accounting and disclosure rules, policies, laws, or guidelines.
14. Oversees assigned financial areas such as billing/claims reimbursements, audits and/or budget control and expenditure projections for quarterly, or other management reports.
15. Works with state controller/auditors to review annual budget requirements and amend County budget preparation instructions and format to conform with required changes.
16. Develops special budget formats or supplemental reports for the Board of Supervisors.
17. Oversees, coordinates and supervises the integration of mid-year budget and position changes.
18. Conducts complex assessments of financial records, procedures and operations.
19. Oversees and assists with internal audits of records and procedures.
20. Assists with the preparation and maintenance of budget accounting statistics and budget history.
21. Develops the County's legally mandated proposed and final line-item budgets.
22. Sets-up all County revenue accounts, analyzes the legal requirements of each, and provides necessary documentation and instructions for their use.

REVENUE AND COST ACCOUNTING OPTION

Essential Functions:

1. Supervises the reconciliation of County accounts receivable: fixed asset subsidiary files, Joint Power Authority reports, trust fund reports, deposit in transit reports to actual deposits, cash in bank reports, and the bi-weekly reconciliation of the County payroll to general ledgers.
2. Prepares and/or supervises preparation of major grant claims and reporting documents.
3. Directs and coordinates the analysis of direct and indirect costs.
4. Supervises fund accounting efforts for major funds such as: capital outlay, internal service, enterprise funds, special districts, property tax, grants, and housing, etc.
5. Informs and assists departments interested in trust funds of the legal set-up and requirements.

■ KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:

- Accounting and auditing principles, standards, procedures, and terminology as applied to fund accounting, budget process, general ledger, appropriation and encumbrance control and full-cost recovery programs.
- Cost accounting procedures and systems.

- Fiscal and budgetary principles and procedures.
- Federal, State, and local financial reporting requirements relevant to departmental functions.
- Payroll, property tax, budget, grant, or capital projects systems (as appropriate for specific areas where duties are to be performed).
- Operational analysis for purposes of control.
- Internal control systems and processes.
- General laws and rules regulating financial investment activities and/or influencing fiscal operations.
- Information technology concepts, systems and terminology.
- State mandated cost recovery programs.
- Generally Accepted Accounting Practices for government entities.
- Standards of accounting and financial reporting for financial statements, expense and liabilities, assets, note disclosures and required supplementary information.
- Accounting and reporting practices related to bonds, equities, currency, and investment portfolios.
- Principles and practices of modern management as it relates to training, evaluating and supervising subordinates.
- Current issues in the accounting field including proposed statements of the Governmental Accounting Standards Board (GASB).
- County customer service objectives and strategies.
- General Management System in principle and in practice.

Skills and Abilities to:

- Understand and interpret complex accounting systems, legal requirements and legislation.
- Perform and supervise the collection, analysis, interpretation and evaluation of relevant data.
- Plan, organize, and direct a large complex fiscal division.
- Provide innovative or creative orientation leading to the development of new and improved operational methods.
- Prepare comprehensive, clear, concise and complex accounting, auditing, fiscal, and statistical reports with generally accepted accounting principles.
- Perform work utilizing various computer software packages in the analysis and preparation of fiscal documents.
- Explain current procedures to ERP Core Team members.
- Prioritize, schedule, and process payroll items to meet frequent and cyclical deadlines.
- Oversee the operation of general accounting and automated system changes to ensure compliance with laws, regulations, guidelines, and new accounting pronouncements.
- Supervise, train, and evaluate subordinates.
- Communicate effectively, both orally and in writing.
- Establish effective working relationships with management, employees, employee representatives and the public representing diverse cultures and backgrounds.
- Treat County employees, representatives of outside agencies and members of the public with courtesy and respect.
- Exercise appropriate judgment in answering questions and releasing information; analyze and project consequences of decisions and/or recommendations.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. An example of qualifying education/experience is: a bachelor's degree from an accredited college or university in accounting or a closely related field with at least 12 semester or 18 quarter units of accounting from among the following courses: Principles of Accounting, Intermediate Accounting, Advanced Accounting, Fund Accounting, Cost Accounting, or Auditing, OR, a California CPA certification, AND, at least five (5) years of professional accounting experience. Two (2) years of experience supervising professional accounting staff.

Note: Additional years of experience as described above may substitute for the education requirement on a year-for-year basis, OR completion of appropriate coursework from an accredited college or university may substitute for the experience requirement on a year-for-year basis.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classification. Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.

Continuous upward and downward flexion of the neck. Frequent: sitting, repetitive use of hands to operate computers, printers and copiers. Occasional: walking, standing, bending and twisting of neck, bending and twisting of waist, squatting, simple grasping, reaching above and below shoulder level, and lifting and carrying files weighing up to 10 pounds.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

License

A valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own vehicle.

Certification/Registration

A CPA Certificate will be accepted as meeting the education requirement.

Working Conditions

Office environment; exposure to computer screens.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

Probationary Period

Incumbents appointed to permanent positions in this class shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

New: September 10, 1999
Revised: December 17, 1999
Reviewed: Spring 2003
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Principal Accountant (Class No. 002517)

Union Code: MA

Variable Entry: Y